

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

Note 1: Throughout the table games section all references to dealers include craps boxmen.

Note 2: For any Board-authorized computer applications, alternate documentation and/or procedures that provide at least the level of control described by these standards will be acceptable.

Note 3: The term “shift” as used in these standards refers to an 8-hour interval unless otherwise approved by the Board.

Note 4: Procedures for pit customer deposit withdrawals (i.e., CDWs) must provide the same degree of control as is provided for markers.

***Marker Credit Play (Exclusive of rim credit and call bets)***

1. Prior to the issuance of gaming credit to a patron, the employee issuing the credit:
  - a. Determines whether the credit limit is properly authorized.
  - b. Determines whether the available credit is sufficient to cover the issuance.
  - c. Verifies the patron’s identity by examining the patron’s identification credential (except for patrons that are known).

Note 1: A patron’s driver’s license is the preferred method for verifying the patron’s identity. A passport, non-resident alien identification card, other government issued identification credential or other picture identification credential normally acceptable as a means of identification when cashing checks, may also be used.

Note 2: It is recommended, but not mandatory, that in order to mitigate identity theft the identification credential presented when issuing credit and the patron’s signature be compared to a copy of the patron’s picture identification (if applicable) and signature that were obtained when the patron’s credit account was established.

2. Proper authorization of credit issuances in excess of the previously established limit is documented.
3. The amount of credit issued is communicated to the cage or another independent source and the amount documented within a reasonable time subsequent to each issuance.
4. The marker form is in at least triplicate form (triplicate form being defined as three parts performing the functions delineated in MICS #5), with a preprinted or concurrently-printed marker number, and utilized in numerical sequence.

Note: This requirement does not preclude the distribution of batches of markers to various pits.

5. At least three parts of each separately numbered marker form are utilized as follows:
  - a. Original (i.e., negotiable credit instrument) - Maintained in the pit until settled or transferred to the cage.
  - b. Payment Slip - Maintained in the pit until the marker is settled or transferred to the cage. If paid in the pit, the slip is inserted in the table game drop box. If not paid, the slip is transferred to the cage with the original.
  - c. Issue Slip - Inserted into the appropriate table game drop box when credit is issued.

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

6. When marker documentation (e.g., issue slip and payment slip) is inserted in the table game drop box, such action is performed by the dealer at the table.
7. A record of credit activity is maintained that details the following:
  - a. The name or other identifier of the individual(s) approving the issuance of credit.
  - b. The legible name of the individual receiving the credit.
  - c. The date, time, and shift of granting the credit.
  - d. The table where the credit was issued.
  - e. The amount of credit issued.
  - f. The marker number.
  - g. The amount of available credit.
  - h. The amount of payment received and nature of settlement (e.g., cash, chips, etc.) or credit slip number if transferred to the cage.
  - i. The name or other identifier of the individual receiving payment.
8. The above mentioned records are safeguarded, and adequate procedures are employed to control the distribution, use, and access to these records.
9. All credit issuances are initially evidenced by lammer buttons that are displayed on the table in public view and placed there by supervisory personnel.
10. Marker preparation is initiated and other records updated within approximately one hand of play following the initial issuance of credit to the patron. Marker preparation is completed (i.e., the dealer signs and drops the issue slip) no later than thirty minutes after the chips are given to the patron unless the reason for exceeding this time period is documented.
11. Lammer buttons are removed from play or to a neutral area only by the dealer employed at the table when the marker issue slip is placed in the table game drop box. Pit supervisory personnel remove the lammer buttons from the neutral area.
12. The original marker contains at least the following information: marker number, patron's name and signature, and amount of credit issued (both alpha and numeric).
13. The issue slip includes the same marker number as the original, the table number, date and time of issuance, and amount of credit issued. The issue slip also includes the signature of the individual issuing the credit, and the signature or initials of the dealer at the applicable table, unless this information is included on another document.
14. The payment slip includes the same marker number as the original. When the marker is paid in full in the pit, it will also include the table number where paid, date and time of payment, nature of settlement (cash, chips, etc.) and amount of payment. The payment slip also includes the signature of a pit supervisor acknowledging payment, and the signature or initials of the dealer receiving payment, unless this information is included on another document.

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

15. Voided markers contain the following:
    - a. "Void" written across all parts of the marker along with the reason for the void.
    - b. Date and time of void.
    - c. Signature or initials of two pit personnel, at least one of whom is a supervisor.
  16. The voiding process is completed no later than thirty minutes after the issuance of the marker unless the reason for exceeding this time period is documented.
  17. For computer-generated markers, the patron's computer account is updated to reflect the voided marker transaction.
  18. All parts of voided markers are transferred to the cage at the end of each shift for subsequent transfer to accounting. When markers are voided after the issue slip has been placed in the table game drop box, the dealer inserts the voided original marker, or alternate documentation indicating the marker has been voided, into the same table game drop box as the issue slip.
  19. If a credit payment is made by a patron at a table other than the table of issuance and the payment (i.e., chips, cash) is transferred to the table of issuance or cage, then a transfer document must accompany the payment (i.e., chips, cash) to the table of issuance or the cage. The transfer document indicates the date and time, dollar amount of payment, marker number, table number where payment was accepted, and location (i.e., table number, cage window) where payment was transferred. The transfer document is signed by the dealer accepting the payment from the patron, and by either the dealer at the table of original issuance or the cage cashier receiving the credit payment.
- Note 1: This standard is only applicable when credit payments are transferred from one table to another table or transferred to the cage.
- Note 2: The credit payment (i.e., cash, chips) is transferred to the cage and transacted in the cage when the table where the credit was issued is not open and staffed.
- Note 3: The transfer document referred to in this standard can be the marker payment slip that provides the required information.
20. Once a marker has been transferred from the pit to the cage, any subsequent payment is not transacted and recorded as a pit payment.
  21. When partial payments are made in the pit, a new marker is completed reflecting the remaining balance and the marker number of the marker originally issued.
  22. When partial payments are made in the pit, the payment slip of the marker that was originally issued indicates the new marker number in addition to all other information required by MICS #14, and is inserted into the table game drop box.
  23. The cashier's cage or another independent source (i.e., computer system) is notified when payments (full or partial) are made in the pit so that cage records can be updated for such transactions. Notification is made no later than when the patron's play is completed or at shift end, whichever is earlier.
  24. All portions of markers, both issued and unissued, are safeguarded and procedures are employed to control the distribution, use and access to the forms.

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

25. All outstanding markers must be transferred to the cage within 24 hours of issuance.

***Mass Marker Transfers***

Note: The following standards apply to the transfer of all outstanding markers to the cage at the end of the day. The credit slip standards, beginning with MICS #54 apply to any individual marker transferred to the cage during the day, other than during the mass marker transfer.

26. When a mass marker transfer is completed at the end of the day to transfer all outstanding markers to the cage, marker transfer forms or marker credit slips (or similar documentation) are utilized and such documents include, at a minimum, the date, time, shift, marker number(s), table number(s), amount of each marker, the total amount transferred, signature of pit supervisor releasing instruments from the pit, and the signature of cashier verifying receipt of instruments at the cage.

27. The mass marker transfer document accompanies the markers that are transported to the cashier's cage by an individual who is independent of the marker issuance and payment functions (pit clerks may perform this function).

Note: If marker information is transferred via computer system, and pit supervisors do not have the ability to access and change this information, a pit supervisor may transport the physical documents.

28. The markers received at the cage are compared to the markers listed on the mass marker transfer document to determine that all markers have been received.
29. The mass marker transfer document is transferred to the accounting department on a daily basis.

***Check Cashing in Pit***

30. When traveler's checks/guaranteed drafts are presented at a table game, all required issuance and acceptance procedures are adhered to by the drawee and pit personnel. The traveler's checks/guaranteed drafts are inserted in the table game drop box by the dealer after chips are issued to the patron.

Note: MICS #31 through #34 are applicable to personal checks, cashier's checks and payroll checks.

31. Prior to cashing a check in the pit, the employee issuing the credit will perform the following procedures:
- a. Examines and records on the check at least one item of patron identification (e.g., driver's license).
  - b. Verifies the patron's credit worthiness pursuant to Regulation 6.120(2)(a) and records the verification source and results on the check (for personal checks).

Note: For patrons that have an active established credit limit pursuant to Cage and Credit MICS #1, verification of the patron's credit worthiness is not required. "Account on file" is recorded as the verification source and results.

- c. Makes a reasonable effort to verify business authenticity (for payroll checks).
- d. Makes a reasonable effort to verify the authenticity of cashier's checks for amounts over \$1,000.

Note: If a check guarantee service is used to guarantee payment of an instrument and the procedures required by the check guarantee service are followed, then this standard does not apply.

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

32. All checks cashed in the pit are transferred to the cashier's cage (accompanied by a two-part order for credit) by an individual who is independent of the transaction immediately following the acceptance of the instrument and issuance of chips.

Note: If checks cashed in the pit are transported accompanied by a credit slip, an order for credit is not required.

33. The order for credit (if applicable) and the credit slip includes the patron's name, amount of the credit instrument, the date, time, shift, table number, signature of pit supervisor releasing the instrument from pit, and the signature of cashier verifying receipt of the instrument at the cage.

Note: A credit slip is used when transferring checks from the pit to the cage. MICS #54 - #69 apply to table credits for checks.

34. Once a check has been transferred from the pit to the cage, any subsequent payment is not transacted and recorded as a pit payment.

***Foreign Currency***

Note: If foreign currency is accepted in the pit, then compliance with the following three standards is required.

35. Foreign currency transactions are authorized by a pit supervisor who completes a foreign currency exchange form prior to the exchange for chips or tokens.
36. Foreign currency exchange forms include the country of origin, total face value, amount of chips/tokens extended (i.e., conversion amount), signature of supervisor, and the dealer completing the transaction.
37. Foreign currency exchange forms and the foreign currency are inserted in the table game drop box by the dealer.

***Call Bets***

Note: A call bet is a vocal wager made without a patron wagering chips or cash, and includes marked bets (which are supplemental bets made during a hand of play). For the purpose of settling a call bet, a hand of play in craps is defined as a natural winner (e.g., a seven or eleven on the come-out roll), a natural loser (e.g., a two, three or twelve on the come-out roll), a seven-out, or the patron making his point, whichever comes first.

38. A call bet is evidenced by the immediate placement of a lammer button, chips, or other identifiable designation in an amount equal to that of the wager in a specific location on the table.
39. The placement of the lammer button, chips, or other identifiable designation is performed by supervisory personnel. The placement may be performed by a dealer only if the supervisor physically observes and gives specific authorization.
40. The call bet is settled at the end of each hand of play by the preparation of a marker, entry on a rim card, repayment of the credit issued, or the payoff of the winning wager. An additional call bet extending beyond one hand of play, without proper settlement of the first call bet, is prohibited.
41. Lammer buttons must remain on the table until the call bet is paid with chips or cash or settled with a marker. For call bets settled via entry on a rim card, the lammer buttons must remain on the table until the rim credit is settled.
42. Lammer buttons are removed from play or to a neutral area only by the dealer upon completion of the call bet transaction. Pit supervisory personnel remove the lammer buttons from the neutral area.

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

***Rim Credit***

Note: Rim credit is an issuance of credit in exchange for chips that is not evidenced by the immediate preparation of a marker but is recorded on a patron's rim card.

43. Rim credit is evidenced by the issuance of chips to be placed in a neutral zone on the table and then extended to the patron for the patron to wager, or to the dealer to wager for the patron, and by the immediate placement of a lammer button or other identifiable designation in an amount equal to that of the chips extended. The lammer buttons must remain on the table until the rim credit is settled.

44. If a patron transfers his outstanding rim credit balance from one table to another table and chips are transferred from one table bankroll to another table bankroll, the following procedures are performed:

Note: For transfers of a patron's outstanding rim credit balance of \$10,000 or more from one table to another table, chips must be transferred from the new table bankroll to the original table bankroll.

- a. Chips for the dollar amount equal to the outstanding rim credit balance are removed from the new table bankroll and transferred to the original table bankroll (table with the outstanding rim credit).
  - b. Lammer buttons for the dollar amount of the chips removed from the bankroll and transferred to the original table are placed by the dealer at the new table to evidence the amount of outstanding rim credit.
  - c. The lammer buttons remain on the original table with the outstanding rim credit until the chips have been received from the new table to replenish the original table's bankroll. When the chips are received, the dealer and supervisor will verify the dollar amount of chips to the outstanding rim credit indicated on the rim card. The dealer will remove the lammer buttons after the chips have been verified and placed into the table bankroll.
  - d. The patron's rim cards are updated immediately to indicate the transfer of outstanding rim credit from table to table. The rim card from the original table accompanies the chips being transferred from the new table to the original table. A new rim card is prepared at the new table indicating the transfer of rim credit from a prior table.
45. If a patron transfers his outstanding rim credit balance of less than \$10,000 from one table to another table and chips are not transferred from one table bankroll to another table bankroll, the following procedures are performed:
- a. The patron's rim card is updated immediately to indicate the transfer of outstanding rim credit from table to table.
  - b. The lammer buttons on the original table with the outstanding rim credit are removed by the dealer after the rim card has been updated to indicate the transfer of outstanding rim credit.
  - c. The lammer buttons are placed by supervisory personnel on the new table where the outstanding rim credit balance has been transferred after the rim card has been updated to indicate the transfer of outstanding rim credit from another table.
46. A separate rim card is created for each patron's activity at each table and for each shift.
47. Each rim credit issuance/settlement is recorded immediately on patron rim cards, or similarly used documents, that are/have:
- a. Prenumbered or concurrently numbered.

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

- b. The date and time of issuance/settlement.
  - c. The dollar amount of issuance/settlement.
  - d. An indication of one or more of the following types of settlement methods:
    - 1) Payment in cash.
    - 2) Payment in chips by the patron.
    - 3) Issuance of a marker. (The marker serial number and amount must be indicated.)
    - 4) Transfer of rim credit balance to another table. (The amount of the transfer must be documented on the rim cards at both tables with the appropriate cross-referencing of rim card numbers.)
    - 5) Transfer of rim credit balance to the next shift. (The amount of the transfer must be documented on the rim cards with the appropriate cross-referencing of rim card numbers.)
  - e. The initials or signatures of a supervisor and the dealer attesting to the validity of each issuance/settlement or transfer of an outstanding rim credit balance from another table.
  - f. Outstanding rim credit balance.
48. For each transaction (issuance and settlement) recorded on the patron's rim card, the supervisor and dealer compare the actual lammer buttons on the gaming table to the outstanding rim credit amount on the patron's rim card. Any discrepancy between the actual lammer buttons evidencing outstanding rim credit on the table and the rim credit recorded on the rim card must be investigated. The results of such investigations must be documented and retained.
49. Outstanding rim credit is settled no later than when the patron leaves the table at which the card is prepared unless one of the following occurs:
- a. The rim card balance is transferred to another table;
  - b. The table remains open and fully staffed while the patron is away from the table; or
  - c. The table closes and the procedures indicated in MICS #50 are performed.
50. An individual independent of the table games department (e.g., security, pit clerk if not a pit department employee) performs the following procedures when a table closes with an outstanding rim credit balance:
- a. The rim card and lammer buttons are secured at the table until a settlement is made or the patron returns to the table;
  - b. The rim card is reconciled to the lammer buttons evidencing the outstanding credit issuances upon closing and again when the table reopens;
  - c. The total balance of outstanding rim credit documented on the rim cards is reconciled to the rim credit balance carried on the table inventory document at each shift end; and
  - d. Surveillance cameras are dedicated to the closed table with outstanding rim credit. The recorded views must include the chip tray and the area where the lammer buttons representing rim credit are placed. All recorded videotapes must be maintained for a minimum of seven days.

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

- 51. Outstanding rim credit must be settled by issuance of a marker or payment in full by the patron within seven days from the last date of recorded patron rim activity.
- 52. Settled rim cards are transferred to the accounting department on a daily basis by an individual independent of the transaction.
- 53. Total rim credit repaid with chips by the patron in the pit is summarized by table on a daily and monthly basis.

***Fill and Credit Standards***

Note: If a computerized system is utilized, the procedures to safeguard manual fill and credit slips must comply with fill and credit standards in the event of system failure.

- 54. Fill/credit slips are in at least triplicate form, in a continuous numerical series, and prenumbered or concurrently numbered in a manner such that each slip has a unique identification number.
- 55. Manual unissued and issued fill/credit slips are safeguarded and adequate procedures are employed in the distribution, use and control of same.
- 56. Personnel from the cashier or pit departments have no access to the locked box copies of the fill/credit slips. For a computerized system, one part is stored in the computer system in such a manner that prevents pit, cage and other unauthorized personnel from accessing and making changes to the stored information.
- 57. When a fill/credit slip is voided, the cashier clearly marks void across the face of the original and first copy, the cashier and one other person sign both the original and first copy, adjacent to the void indication, and submits them to the accounting department for retention and accountability.
- 58. Fill transactions are authorized by a pit supervisor prior to the issuance of fill slips and transfer of chips, tokens, or monetary equivalents.
- 59. When table credits are transacted an order for credit is prepared to accompany the chips, tokens or monetary equivalents (e.g., credit instruments, coin) being transferred from the pit to the cashier area or other secure area of accountability.

Note: If chips, tokens, and monetary equivalents are transported accompanied by a credit slip, an order for credit is not required.

- 60. When an order for credit is prepared to accompany the chips, tokens or monetary equivalents transferred, the duplicate copy of an order for credit is retained in the pit to compare to the credit slip for proper entries and to document the total amount of chips, tokens, and monetary equivalents removed from the table.
- 61. At least three parts of each fill /credit slip are utilized as follows:
  - a. For a fill one part is transported to the pit with the fill and, after the appropriate signatures are obtained, deposited in table game drop box. For a credit, one part is transported to the pit by the runner who brought the chips, tokens, or monetary equivalents from the pit to the cage, and after the appropriate signatures are obtained, deposited in the table game drop box.
  - b. One part is retained in the cage for reconciliation of cashier bank.
  - c. In a manual system, one part is retained intact by the locked machine in a continuous unbroken form. In a computerized system, one part is stored in the computer system.



STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

62. The part of the fill/credit slip that is placed in the table game drop box is of a different color for fills than for credits, unless the type of transaction is clearly distinguishable in another manner. (The checking of a box on the form is not a clearly distinguishable indicator.)
63. The table number, shift, and amount of fill/credit by denomination and in total are noted on all copies of the fill/credit slip. The correct date and time is indicated on at least two copies. For a computerized system, all copies include the date and time.
64. All table credits/fills are carried to/from the cashier's cage by an individual who is independent of the transaction.
65. The fill/credit slip is signed by at least the following individuals (as an indication that each has counted the amount of the fill/credit and the amount agrees with the fill /credit slip or, in the case of markers, reviewed the items transferred):
  - a. Cashier - Who prepared the fill slip and issued the chips, tokens, or monetary equivalents, or prepared the credit slip and received the chips, tokens, or monetary equivalents transferred from the pit.
  - b. Runner - Who carried the chips, tokens, or monetary equivalents from the cage to the pit, or carried the chips, tokens, or monetary equivalents transferred from the pit to the cage and returned to the pit with the credit slip.
  - c. Dealer - Who received the chips, tokens, or monetary equivalents at the gaming table, or had custody of the chips, tokens, or monetary equivalents prior to transfer to the cage. For marker credits, the dealer inserting the credit slip into the table game drop box.
  - d. Pit Supervisor - Who supervised the fill/credit transaction.

Note: A credit slip is not required when completing a mass marker transfer at the end of the day (Refer to MICS #26 - #29 for required mass marker transfer documentation). A credit slip is only required for individual credit instruments transferred from the pit to the cage during the day.

66. Chips, tokens, and/or monetary equivalents received in a fill transaction are either broken down or verified by the dealer in public view before the dealer places the fill in the table tray.
67. Chips, tokens and/or monetary equivalents are removed from the table tray during a table credit transaction by the dealer, and are either broken down or verified by the dealer in public view prior to placing them in racks for transfer to the cage.
68. Fill/credit slips are inserted in the table game drop box by the dealer.
69. Chips, tokens, or other monetary equivalents are deposited on or removed from gaming tables only when accompanied by the appropriate fill/credit or marker transfer forms.
70. Inadequately documented cross-fills and even money exchanges in the pit are prohibited.

***Drop Standards***

71. At the close of each shift:
  - a. Each table's chip, token, coin, marker and outstanding rim credit inventory is counted and recorded on a table inventory form; or
  - b. If the table banks are maintained on an imprest basis, a final fill or credit is made to bring the bank back to par.

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

- 72. If final fills are not made, beginning and ending inventories are recorded on the master game sheet for shift win calculation purposes.
- 73. The accuracy of inventory forms prepared at shift end is verified by either two pit supervisors or one pit supervisor and one supervisor from another gaming department.
- 74. If inventory forms are placed in the table game drop box, such action is performed by someone other than a pit supervisor.
- 75. For computerized systems, the individual entering the table inventory amount into the system is independent of the table inventory count.
- 76. For computerized systems, the individuals who perform the table inventory count do not have system access to add, change, or delete table inventory amounts.
- 77. The setting out of empty table game drop boxes and the drop is a continuous process.

Note: The drop begins with the removal of the first table game drop box.

- 78. Procedures are implemented to ensure that unauthorized access to empty table game drop boxes does not occur from the time the boxes leave the storage racks until they are placed on the tables.
- 79. At the end of each shift, all locked table game drop boxes are removed from the tables by an individual independent of the pit shift being dropped.
- 80. Someone independent of the pit department is required to observe each time table game drop boxes are removed from or placed in storage racks.
- 81. If table game drop boxes are not placed on all tables, then the pit department documents which tables were open during the shift.
- 82. Upon removal from tables, table game drop boxes are transported directly to the count room or other secure place by a minimum of two individuals, at least one of whom is independent of the pit shift being dropped, and locked in a secure manner until the count takes place.
- 83. If more than one trip is required to remove the table game drop boxes from the tables scheduled to be dropped, the boxes are either locked in the count room or secured in another equivalent manner.

***Soft Count Standards***

Note: The count begins with the opening of the first table game drop box and ends when a member of the cage/vault department signs the master games summary and assumes accountability of the proceeds.

- 84. The table games count is performed in the soft count room or equivalently secure area with comparable controls.
- 85. All coin, tokens, chips and/or cash inventory stored in the count room is secured from unauthorized access at all times. Access to the count room during the count is restricted to members of the drop and count teams, authorized observers, supervisors for resolution of problems, authorized maintenance personnel and personnel performing currency transfers.
- 86. Access to stored table game drop boxes, full or empty, is restricted to authorized members of the drop and count teams.

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

- 87. If counts from various revenue centers occur simultaneously in the count room with the table games count, procedures that prevent the commingling of funds from different revenue centers are in effect.
- 88. The soft count is performed by a minimum of three employees until the proceeds have been accepted in the cage/vault accountability.
- 89. Count teams consisting of only three members are rotated on a routine basis. (Rotation is such that the count team is not consistently the same individuals more than four days per week.)
- 90. The count team is independent of the pit department and the subsequent accountability of soft drop proceeds.

Note: The use of a dealer or a cage cashier is acceptable. An accounting representative may be used if there is an independent audit of all soft count documentation. If a cage cashier is used this person is not allowed to perform the recording function.

- 91. Immediately prior to the count at least two count team members verify the accuracy of the currency counter with previously counted currency for each denomination actually counted by the currency counter to ensure the counter is functioning properly. The test results are documented and maintained.

Note 1: The currency counter test may be performed with currency from the first drop box as long as the currency used to perform the test is manually counted and verified prior to inserting into the currency counter.

Note 2: If the same count team members complete a count for one revenue center and then immediately complete a count for a second revenue center, the currency counter test would only need to be completed at the beginning of the first count.

- 92. If a currency counter interface is used, it is adequately restricted so as to prevent unauthorized access (passwords, keys, etc.).
- 93. Unannounced currency counter and currency counter interface (if applicable) tests are performed by someone who is independent of the cage, vault and pit departments and count team on at least a quarterly basis with the test results being documented and maintained. All denominations of currency counted by the currency counter must be tested.

Note: This test is separate from the test required to be performed by internal audit.

- 94. The table game drop boxes are individually emptied and counted in such a manner as to prevent the commingling of contents between boxes before the box contents have been counted and recorded.
- 95. The contents of each box (cash, chips, vouchers, traveler's checks, foreign chips, coupons or other promotional items included in reported gross revenue, etc.) are recorded in ink or other permanent form of recordation on a master games summary. Coupons or other promotional items not included in reported gross revenue may be recorded on a supplemental document by either the count team members or accounting personnel. All coupons are cancelled daily by either the count team members or accounting personnel to prevent improper recirculation. If a currency counter interface is used, the currency drop figures are transferred via direct line or computer storage media.
- 96. If currency counters are utilized and the count room table is used only to empty boxes and sort/stack contents, a count team member other than the person(s) operating the currency counter must be able to witness the loading and unloading of all currency at the currency counter, including rejected currency. The count team member operating the currency counter does not need to be monitored by another count team member if an individual independent of the count process monitors the operator of the currency counter for a minimum of one hour during the count

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

process from recorded or live surveillance at least monthly. The date, time, and results of the independent observation are documented.

97. When the currency counter rejects currency but does not record the amount of rejected currency, procedures are in effect to record the rejected currency amount, by table, and to ensure that two counts of the rejected currency (by table and in total) are performed to verify the correct amount of rejected currency is recorded on the master games summary.
98. Table game drop boxes, when empty, are shown to another member of the count team, to another person who is observing the count, or to recorded or live surveillance, provided the count is monitored in its entirety by someone independent of the count.
99. Original and first copies of fill/credit slips are matched or otherwise reconciled by the count team members to verify that the total dollar amounts for the shift are identical.
100. Orders for fill/credit (if applicable) are matched to the fill/credit slips.

Note: This standard does not apply to order for credit slips when the licensee utilizes an approved computerized fill/credit system and when the order for credit slip does not accompany the chips, tokens, and monetary equivalents being transported from the pit to the cage.

101. Fills and credits are traced to or recorded on the master games summary and examined for correctness.
102. Pit marker issue and payment slips removed from the table game drop boxes are either:
  - a. Traced to or recorded on the master games summary by the count team members; or
  - b. Totaled by shift and traced to the totals documented by the computerized system. Accounting personnel then verify that the issue/payment slip for each table is accurate.
103. Foreign currency exchange forms removed from the table game drop boxes are reviewed for the proper daily exchange rate and the conversion amount is recomputed by the count team members. Alternatively, this may be performed by accounting/audit employees.
104. The opening/closing table and marker inventory forms (if applicable) are either:
  - a. Examined and traced to or recorded on the master games summary; or
  - b. If a computerized system is used, accounting personnel can trace the opening/closing table and marker inventory forms (if applicable) to the master games summary. Discrepancies are investigated with the findings documented and maintained.
105. Corrections on any count documentation and transfer forms are made by crossing out the error, entering the correct figure, and then obtaining the initials of at least two count team members who verified the change. If a currency counter interface is used, corrections to count data are made using one of the following methods:
  - a. Crossing out the error on the document, entering the correct figure, and then obtaining the initials of at least two count team members who verified the change. If this procedure is used, an employee independent of the pit department and count team enters the correct figure into the computer system prior to the generation of related master games summary.
  - b. During the count process, correcting the error in the computer system and entering the passwords of at least two count team members. If this procedure is used, an exception report is generated by the computer system

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

identifying the table number, the error, the correction and the count team members attesting to the propriety of the correction.

106. Currency transfers out of the count room during the table games soft count process are either strictly prohibited, or if transfers are permitted during the count, each transfer is recorded on a separate multi-part form used solely for currency count transfers.
107. Currency transfers, as noted above, are counted and transfer forms are signed for by at least two count team members and by someone independent of the count team. At least one part of the transfer form remains in the count room until all the currency drop has been accepted into cage/vault accountability. The other part of the transfer form accompanies the funds being transferred from the count room.
108. At the conclusion of the count, the currency drop amount recorded on the master games summary is reconciled to the currency drop in the count room and the dollar amount of currency drop transfers, if applicable, by a count team member who does not function as the sole recorder, with variances reconciled and documented.
109. All members of the count team attest by signature to the accuracy of the currency drop count. Three verifying signatures on the master games summary are adequate if all additional count team members sign a supplemental document evidencing their involvement in the count process.
110. An employee of the cage/vault department (who is independent of the count team) performs an independent count of the currency drop proceeds that are being turned over to the cage/vault department and reconciles it to the currency drop amount recorded on the master games summary, less any transfers, if applicable. Any variance is reconciled and documented.
111. The cage/vault employee signs the master games summary, or other reconciling document, and assumes accountability of the currency drop proceeds.
112. The master games summary and all supporting documents including currency drop transfer forms, and any applicable computer storage media are promptly delivered to the accounting department by a count team member or someone other than a cage/vault employee. Alternatively, these documents may be adequately secured (e.g., locked container to which only accounting personnel can gain access) until retrieved by the accounting department.

***Key Controls***

113. The table game drop box release keys are separately keyed from the table game box contents keys.
114. The physical custody of the keys, including duplicates, needed to access the contents of the stored full table game drop box requires the physical involvement of employees from three separate departments.
115. The physical custody of the keys, including duplicates, needed to access stored empty table game drop boxes requires the physical involvement of at least two employees independent of the cage department.
116. Table game drop box release keys are maintained by a department independent of the pit department.
117. Only the employees authorized to remove the table game drop boxes from the tables are allowed access to the table game drop box release keys. These same employees are precluded from having access to table games drop box contents keys and table games drop box release keys simultaneously.

Note: The count team members may have access to the release keys during the soft count in order to reset the table game drop boxes.

118. An employee independent of the pit department is required to accompany table games drop box storage rack keys

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

from the time of their issuance until the time of their return.

119. Employees authorized to obtain table game drop box storage rack keys are precluded from having access to table games drop box contents keys (with the exception of the count team).
120. At least three count team members are required to be present when table games count room and other count keys are issued for the table games count and until the time of their return.
121. Access to the table games drop box contents key at other than scheduled count times requires the involvement of at least three employees from separate departments, including management. A separate report is maintained indicating the date, time, table game number, reason for access, and signature or electronic signature of employees signing out/in the table games drop box contents key. Two employees from separate departments are required to accompany the table games drop box contents key from the time of their issuance until the time of their return.

Note: "Electronic signature" includes a unique employee PIN or card, or employee biometric identification validated and recorded through a computerized system.

122. Records are maintained for each duplicated key, as addressed in this section, that indicate the number of keys made and destroyed.
123. Computerized key security systems which restrict access to the table game drop and count keys through the use of passwords, keys or other means, other than a key custodian, must provide the same degree of control as indicated in the aforementioned key control standards.

Note: This standard does not apply to the system administrator. The system administrator is defined in MICS #124a.

124. For computerized key security systems, the following additional table game key control procedures apply:
  - a. Management personnel independent of the table game department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that table game drop and count keys are restricted to authorized employees.
  - b. Access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the table game drop and count keys, requires the physical involvement of at least three persons from separate departments, including management. The date, time, and reason for access, must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).
  - c. The custody of the keys issued pursuant to "b." above, requires the presence of two persons from separate departments from the time of their issuance until the time of their return.

***International Gaming Salons***

125. A salon gaming report (independent from the report required in MICS #148) is produced at least monthly showing statistical drop, statistical win, and statistical win to statistical drop hold percentage by table and type of game and is maintained by shift, by day, cumulative month-to-date, and cumulative year-to-date. Games performance data related to the international gaming salon is reflected in both the table games reports for the casino as a whole and in a separate salon gaming report.
126. A report is maintained showing life-to-date information on each primary and secondary patron wagering in the gaming salon and has been issued a credit limit of \$500,000. The report maintained shall reflect all activity since inception of the gaming salon and include, at a minimum, the following, by type of game:

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

- a. Estimated statistical drop and statistical win.
- b. Statistical win to statistical drop percentage.
- c. Total credit issuances.
- d. Total pit credit redemptions.
- e. Total number of trips to date.

Note 1: The data for items a – d above applicable to other secondary patrons having no credit limit or a credit limit of less than \$500,000 may be identified as being attributable to the primary patron's group (group to be identified by the primary patron's name). The reports should reflect activity for the primary patron, any secondary patron(s) having credit limits of \$500,000 or more (shown individually), the remaining secondary patrons associated with the primary group, and an overall total for the primary patron and his secondary patrons.

Note 2: If secondary patrons with credit limits over \$500,000 are treated as primary patrons, the system of internal control should specify this treatment.

Note 3: When life-to-date information includes primary patron information prior to the inception of the salon, the internal control system should specify this treatment.

127. On a monthly basis, investigations of statistical fluctuations in game results for the salon gaming area shall be performed. The investigation shall include subsequent examination of the surveillance recordings of the wagering activity of those patrons whose wagering activity had a material negative impact on the results of the salon gaming area for the month.

Note: Material negative impact is defined as an impact of 5 percentage points or 20% of casino statistical win percentage, whichever is smaller, for a single patron.

128. The investigation noted above must be initiated and follow-up completed by the end of the month following the month under review. Written documentation of the results of this review must be maintained and shall include the names of all employees interviewed, the dates of such interviews, the nature and extent of surveillance recording reviews performed, and any recalculations performed in assessing the reasonableness of the win percentage in light of the information obtained.

***Miscellaneous***

129. Playing cards and dice, not yet issued to the pit, are maintained in a secure location to prevent unauthorized access and reduce the possibility of tampering.
130. Pit supervisory personnel (with authority equal to or greater than those being supervised) provide supervision of all table games.
131. A table game bankroll (i.e., chip tray inventory) is used exclusively for the purposes of the issuance and receipt of chips, tokens, and monetary equivalents, and for the purposes of handling table game marker and rim credit issuances, wagering and associated payout transactions.

Note: The table game bankroll is not used to pay travel money to a patron, provide dealer or cocktail waitress tips on behalf of a patron, or for any other purpose unrelated to table game wagering and credit activity.

***Promotional Payouts, Drawings and Giveaway Programs***

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

Note: MICS #132 - #134 apply to promotional payouts, drawings, and giveaway programs in which the payouts are made from a bank other than the table game tray, the payouts are related to table games wagering activity, and the game play procedures are not affected. These payouts are not deductible when reporting table games revenue. MICS #132 - #134 do not apply to payouts from the table game bankroll resulting from a wager made with a promotional coupon or chip.

132. The conditions for participating in promotional payouts, including drawings and giveaway programs, are prominently displayed or available for patron review at the licensed location.
133. Promotional payouts that are greater than or equal to \$100 are documented to include the following:
  - a. Date and time.
  - b. Dollar amount of payout or description of personal property (e.g., car).
  - c. Reason for payout (e.g., promotion name).
  - d. Signatures of two employees verifying, authorizing, and completing the promotional payout.
134. If the promotional cash payout is less than \$100, documentation is created to support bank accountability from which the payout was made.

***Computerized Player Tracking Systems***

Note: Compliance with the following standards is required only for computerized player tracking systems that accumulate points that are subsequently redeemed by the patron for cash, merchandise, etc. The following standards do not apply to player rating only systems.

135. The player tracking system is secured so as to prevent unauthorized access (e.g., passwords are changed at least quarterly and physical access to computer hardware).
136. The addition/deletion of points to player tracking accounts other than through actual game play must be sufficiently documented (including substantiation of reasons for increases) and authorized/performed by supervisory personnel of the player tracking, promotions, or pit department. The addition/deletion of points to player tracking accounts authorized by supervisory personnel is documented and is randomly verified by accounting/audit personnel on a quarterly basis.

Note: This standard does not apply to the deletion of points related to inactive or closed accounts through an automated process.
137. Employees who redeem points for members cannot have access to inactive or closed accounts without supervisory personnel authorization.
138. Patron identification is required when redeeming points without a table games card.
139. Changes to the player tracking system parameters, such as point structures and employee access, must be performed by supervisory employees independent of the pit department. Alternatively, changes to player tracking system parameters may be performed by pit supervisory employees if sufficient documentation is generated and the propriety of the changes are randomly verified by supervisory employees independent of the pit department on a monthly basis.
140. All other changes to the player tracking system must be appropriately documented.



STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

***Contests/Tournaments***

141. All contest/tournament entry fees and prize payouts (including mail transactions) are summarized on an accountability document on a daily basis.
142. When contest/tournament entry fees and payouts are transacted, they are recorded on a document which contains:
  - a. Patron's name.
  - b. Date of entry/payout.
  - c. Dollar amount of entry fee/payout (both alpha and numeric).
  - d. Signature or initials of individual completing transaction.
  - e. Name of contest/tournament.
143. The contest/tournament entry fees and payouts are summarized and posted to the accounting records on at least a monthly basis.
144. Contest/tournament rules are included on all entry forms/brochures and are prominently displayed or available for patron review at the licensed location. The rules must include at a minimum:
  - a. All conditions patrons must meet to qualify for entry into, and advancement through, the contest/tournament.
  - b. Specific information pertaining to any single contest/tournament, including the dollar amount of money placed into the prize pool.
  - c. The distribution of funds based on specific outcomes.
145. Results of each contest/tournament are recorded and available for participants to review. The recording includes the name of the event, date(s) of event, total number of entries, dollar amount of entry fees, total prize pool, and the dollar amount paid for each winning category. The name of each winner is recorded and maintained but not made available to the participants unless authorized by management personnel.
146. The aforementioned contest/tournament records are maintained for each event.

***Statistics***

147. Records are maintained by day and shift indicating any single-deck blackjack games that were dealt for an entire shift.
148. A table games statistical analysis report reflecting statistical drop, statistical win and statistical win to statistical drop hold percentage by table and type of game is maintained by shift, by day, cumulative month-to-date, and cumulative year-to-date.

Note 1: Statistical drop = Drop (per Regulation 1.095) (+) pit credit issues (-) pit credit payments in cash in the pit.

Note 2: Statistical win = table games gross revenue [per Regulation 6.110(1)], (+) marker credits.

Note 3: See MICS #163 for the definition of terms used in this standard.

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

149. The table games statistical analysis report is presented to and reviewed by management independent of the pit department prior to the submission of the NGC-1 and NGC-31 for the month in which the activity occurred. At a minimum, the review consists of the following:

- a. An examination of the information for clerical errors; and
- b. A comparison of the statistical results with the base level statistical performance.

Note: The base level is defined as either the statistical win to statistical drop percentage for the most recent calendar or fiscal year, or a rolling average statistical win to statistical drop percentage for the immediately preceding 12 months.

150. On a monthly basis, the above referenced management investigates all statistical fluctuations by game type from the base level for the month in excess of  $\pm 5\%$ . The investigations, that is to be completed no later than 30 days after the generation of the table games statistical analysis report, include information from the pit department, accounting department, surveillance department, cage and credit department, and any other relevant department and include an analysis of the following:
- a. The activity of patrons whose play materially affected the results for the month;
  - b. The effect of any changes to the rules, types of wagers or game play procedures made to accommodate the wagering activity of any patron;
  - c. The effect of any free play or promotional activity utilized during the month;
  - d. The effect of any errors or mistakes made during the operation of the game during the month;
  - e. The effect of any thefts or other improper acts by employees or patrons of which pit supervisory personnel are aware; and
  - f. Any other unusual occurrences during the month being reviewed.
151. The above referenced management compares the annual business year end's statistical win to statistical drop hold percentage for each game type to the comparable period's industry average percentage available from the Board's monthly "Gaming Revenue Report". Management must investigate all statistical fluctuations by game type in excess of  $\pm 5\%$ . The investigation of the statistical fluctuations in excess of  $\pm 5\%$  is to be completed within three months after the end of the business year.
152. The results of such investigations are documented in writing and maintained.

***Table Games Accounting/Audit Procedures***

153. The table games audit is conducted by someone independent of the table games operation.
154. For computerized player tracking systems, an accounting/audit employee shall perform the following procedures at least one day per month:
- a. Foot all points-redeemed documentation and trace to the system-generated totals.
  - b. Review all points-redeemed documentation for propriety.

Note: Compliance with this standard is required only for computerized player tracking systems that accumulate points that are subsequently redeemed by the patron for cash, merchandise, etc. The standard does not apply to

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

player rating only systems.

155. At least annually, the computerized table games player tracking system (in-house developed and vendor systems) is reviewed by personnel independent of the individuals that set up or make changes to the system parameters. The review is performed to determine that the configuration parameters are accurate and the configuration parameters have not been altered without appropriate management authorization (e.g., verify the accuracy of the awarding of points based on the dollar amount wagered). The system should also be tested, if possible, to further verify the accuracy of the configuration parameters (e.g., simulate activity to verify the accuracy of the amount of points awarded). The test results are documented and maintained.

Note: Compliance with this standard is required only for computerized player tracking systems that accumulate points that are subsequently redeemed by the patron for cash, merchandise, etc.

156. For currency counter interface systems, for at least one drop period per month accounting/audit employees shall compare the totals on the currency counter report to the system-generated currency count, as recorded in the master games summary. Discrepancies should be resolved prior to the generation/distribution of the master games summary and the table games statistical analysis reports.
157. The following procedures are performed for fill/credit slips and marker credit slips by accounting/audit personnel:
- a. For manual fill /credit slips and manual marker credit slips, at least one day each month, reconcile the original slip (placed in the table game drop box) to the restricted copy to verify that the dollar amount of the transaction is the same on both parts of the slip.
  - b. For manual fill/credit slips and manual marker credit slips, at least one day each month, verify that all numerically numbered slips are properly accounted for. Investigations are performed for all slips that are unaccounted for with the investigation being documented.
  - c. At least one day each month, foot the original slips (placed in the table game drop box) and trace the total to the total fill/credit and marker credit amounts indicated on the master games summary prepared by the count team members. If the reconciliation results in a variance, an investigation is performed to determine whether all forms are accounted for with the investigation being documented.
  - d. For each day, examine a sample of slips for propriety of signatures and proper completion.
158. The following procedures are performed for marker issue/payment slips by accounting/audit personnel:
- a. For manual marker issue slips, at least one day each month, verify that all numerically numbered slips are properly accounted for. Investigations are performed for all slips that are unaccounted for with the investigation being documented.
  - b. At least one day each month, foot the marker issue and payment slips (placed in the table game drop box) and trace the total to the total marker issue and payment amounts indicated on the master games summary prepared by the count team members. If the reconciliation results in a variance, an investigation is performed to determine whether all forms are accounted for with the investigation being documented.
  - c. For each day, examine a sample of marker issue and payment slips for propriety of signatures and proper completion.
159. For each day, accounting/audit personnel reconcile the total dollar amount of markers transferred indicated on the mass marker transfer form(s) and marker credit slips to the dollar amount recorded on the cage accountability documentation. The mass marker transfer form is reviewed for propriety of signatures and proper completion.

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

160. The following procedures are performed for voided markers and fill/credit slips by accounting/audit personnel for each day:
- a. Examine all voided forms for proper authorization and “void” designation.
  - b. For computer fill/credit and marker systems, trace the voided form to the transaction log.
  - c. For computer fill/credit and marker systems, examine the transaction log for void transactions that are not supported by a voided form.
  - d. Determine that all parts of the voided form have been received.
  - e. Examine form for the proper number of signatures.
  - f. For all voided markers, compare the time of marker issuance to the time of voiding to determine that transactions were voided within 30 minutes after the issuance of the marker. If not voided within 30 minutes, determine whether the documented reason for exceeding this time period is adequate.
161. The following procedures are performed for all rim cards by accounting personnel for each day:
- a. Verify that all numerically numbered rim cards are properly accounted for. Investigations are performed for all forms that are unaccounted for with the investigation being documented.
  - b. Examine a sample of rim cards for propriety of signatures and proper completion.
  - c. Foot issuances/settlements of rim credit to ensure clerical accuracy of the outstanding rim credit balance.
  - d. For rim cards in which the outstanding rim credit has been settled by the patron, verify that the rim credit was settled by the issuance of a marker or paid in full by the patron within seven days from the last date of recorded patron rim activity by reviewing the patron’s rim card(s) for the last date of the issuance/settlement of rim credit and comparing it to the final date of settlement.
  - e. Determine if any issued markers used to settle the rim credit were subsequently voided and rim credit improperly reopened.
  - f. Foot the rim credit repaid with chips indicated on the patron’s rim card and trace the total to the total daily amount indicated on the pit daily report for rim credit repaid with chips.
162. The following procedures are performed by accounting/audit personnel using the master games summary prepared by the count team members for each day:
- a. Reconcile the dollar amount of currency drop proceeds on the master games summary to the dollar amount recorded in the applicable accountability document using, if applicable, the transfer forms indicating all transfers in/out of the currency count room, both during and at the end of the count. Investigate and document any variance noted.
  - b. Recalculate win/loss in total and by shift.
- Note: For those systems which electronically perform this function accounting personnel will recalculate win/loss in total and by shift for one day each week, rather than daily.
- c. Verify that the correct total of win/loss on the master games summary is recorded in the accounting records used to prepare the NGC tax returns.

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

d. Examine for propriety of signatures.

163. A daily table games recap report is prepared for the day and month-to-date which includes the following information used to prepare the NGC tax returns:

a. Pit credit issues –For NGC-31 reporting purposes, “pit credit issues” include all of the following:

- 1) Markers issued in exchange for chips.
- 2) Markers issued in settlement of rim credit or call bets.
- 3) Rim credit repaid by a patron in the pit with chips.
- 4) Credit slips for personal and payroll checks.
- 5) Customer deposit withdrawals against front money (CDWs).

Note: Pit credit issues do not include replacement markers issued as a result of a partial payment or a consolidation of markers into one new marker.

b. Pit credit payments by a patron in chips in the pit – This amount also includes rim credit repaid in the pit by a patron with chips.

c. Pit credit payments in cash in the pit – This amount does not include rim credit repaid in the pit with cash.

d. Drop (per Regulation 1.095).

e. Statistical Win – Table games gross revenue [per Regulation 6.110(1)] (+) marker credits.

Note: “Marker credits” is the amount of outstanding markers transferred from the pit to the cage.

f. Gross Revenue [per Regulation 6.110(1)].

164. If a table game has the capability to determine drop (e.g., bill-in/coin-drop meters, bill validator, computerized record, etc.) the dollar amount of the drop is reconciled to the actual drop by shift.

165. Accounting/audit employees review exception reports for all computerized table games systems at least monthly for propriety of transactions and unusual occurrences. All noted improper transactions or unusual occurrences are investigated with the results documented.

166. For all contests, tournaments, promotional payouts, drawings, and giveaway programs the following documentation is maintained:

Note: Promotional payouts include payouts resulting from player tracking activity.

a. Copies of the information provided to the patrons describing the contests, tournaments, promotional payouts, drawings, and giveaway programs.

b. Effective dates.

c. Accounting treatment, including general ledger accounts, if applicable.

STATE OF NEVADA  
GAMING CONTROL BOARD  
MINIMUM INTERNAL CONTROL STANDARDS

**TABLE GAMES**

167. Monthly, accounting/audit personnel review all contests, tournaments, promotional payouts, drawings, and giveaway programs to determine proper accounting treatment and proper win/loss computation.
168. Monthly, accounting/audit personnel perform procedures (i.e., interviews, review of payout documentation, etc.) to ensure that promotional payouts, drawings, and giveaway programs are conducted in accordance with conditions provided to the patrons.
169. Daily, accounting/audit personnel reconcile all contest/tournament entry and payout forms to the dollar amounts recorded in the appropriate accountability document.
170. When payment is made to the winners of a contest/tournament, accounting/audit personnel will reconcile the contest/tournament entry fees collected to the actual contest/tournament payouts made. This reconciliation is to determine whether based on the entry fees collected, the payouts made and the amounts withheld by the gaming establishment, if applicable, were distributed in accordance with the contest/tournament rules.
171. Monthly, accounting/audit personnel reconcile gross revenue from the accounting records and the table games recap report to the monthly NGC tax returns by game. This reconciliation is documented and maintained. All variances are reviewed, documented and maintained.
172. For computerized key security systems controlling access to table games drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:
  - a. Daily, review the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user's access within the system (i.e., system administrator). Determine whether the transactions completed by the system administrator provide an adequate control over the access to the table games drop and count keys. Also, determine whether any table games drop and count key(s) removed or returned to the key cabinet by the system administrator was properly authorized.
  - b. For at least one day each month, review the report generated by the computerized key security system indicating all transactions performed to determine whether any unusual table games drop and count key removals or key returns occurred.
  - c. At least quarterly, review a sample of users that are assigned access to the table games drop and count keys to determine that their access to the assigned keys is adequate relative to their job position.
  - d. All noted improper transactions or unusual occurrences are investigated with the results documented.
173. Quarterly, an inventory of all count room, table game drop box release, storage rack and contents keys is performed, and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigations being documented.
174. Documentation (e.g., log, checklist, notation on reports, and tapes attached to original documents) is maintained evidencing the performance of table games audit procedures, the exceptions noted and follow-up of all table games audit exceptions.